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Docket No.: HHI-033US

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22313-1450, on the date shown below

Dated: October 14, 2004

ignature:

(Sean D. Detweiler)

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Technology Center 2000

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Hans-Dieter Borowsky et al.

Application No.: 09/890,227

Application No.: 07/870,227

Filed: November 14, 2001

For: AUDITORY TREATMENT DEVICE

Art Unit: 2643

Examiner: D. Harvey

AMENDMENT AND RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

This Amendment and Response is being filed responsive to the Office Action of May 14, 2004, the response period of which is extended to October 15, 2004 by the accompanying Request for a Two Month Extension of Time. In view of the comments set forth below, the Applicants contend that the pending claims are patentable and in condition for allowance.

Please amend the claims in the above-identified U.S. patent application as follows to place the application in condition for allowance and, in the alternative, in better condition for appeal:

]: